



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Pat Moses Date Reviewed: July 26, 2000

Ancillary Document being reviewed (provide number and title): ETA 397.04.140 PHOTOFINISHING FOR OUT-OF-STATE CUSTOMERS

Date last Issued: July 3, 1970

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-140 Photofinishers and photographers

Purpose of the document: To identify photofinishing as a manufacturing activity.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input type="checkbox"/>	<input checked="" type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

This ETA explains that photofinishing is a manufacturing activity. This same information is already included in the rule. The ETA is not entirely accurate as it excludes information on how manufacturers report multiple activities and obtain their multiple activities tax credit. Thus the ETA does not add anything that isn't now included in the rule and is actually out-of-date.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____